

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207600100000 City Clerk PO Box 367 Fonda IA 50540-0367 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	207,762		207,762	192,082
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	207,762		207,762	192,082
Delinquent property taxes	0		0	
TIF revenues	25,030		25,030	25,000
Other city taxes	41,925	0	41,925	60,507
Licenses and permits	258	0	258	1,453
Use of money and property	17,770	0	17,770	17,780
Intergovernmental	249,612	217,054	466,666	409,228
Charges for fees and service	53,772	779,920	833,692	748,810
Special assessments	16,411	0	16,411	15,000
Miscellaneous	103,941	0	103,941	95,380
Other financing sources	837,320	415,889	1,253,209	620,998
Total revenues and other sources	1,553,801	1,412,863	2,966,664	2,186,238
Expenditures and Other Financing Uses				
Public safety	174,824	0	174,824	176,634
Public works	113,849	0	113,849	176,893
Health and social services	2,075	0	2,075	2,600
Culture and recreation	181,602	0	181,602	172,233
Community and economic development	5,948	0	5,948	10,950
General government	66,880	0	66,880	104,255
Debt service	93,406	0	93,406	131,721
Capital projects	167,786	0	167,786	105,156
Total governmental activities expenditures	806,370	0	806,370	880,442
Business type activities	0	1,337,470	1,337,470	1,307,024
Total ALL expenditures	806,370	1,337,470	2,143,840	2,187,466
Other financing uses, including transfers out	802,353	66,442	868,795	170,998
Total ALL expenditures/And other financing uses	1,608,723	1,403,912	3,012,635	2,358,464
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-54,922	8,951	-45,971	-172,226
Beginning fund balance July 1, 2015	(299,977)	634,477	334,500	411,919
Ending fund balance June 30, 2016	(354,899)	643,428	288,529	239,693

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 574,000	Other long-term debt	\$ 24,074
Revenue debt	\$ 525,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 736,309

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11/16/16	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Angela Duitsman	Telephone →	Area Code 712	Number 288-4466 Extension
Signature of Mayor or other City official (Name and Title)		Date signed 11/2/2016	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF FONDA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	96,003	86,197		25,562			207,762			207,762	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	96,003	86,197		25,562	0		207,762		T01	207,762	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	96,003	86,197		25,562	0	0	207,762			207,762	6			
7	TIF revenues			25,030				25,030		T01	25,030	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		41,925					41,925		T09	41,925	14			
16	TOTAL OTHER CITY TAXES	0	41,925	0	0	0	0	41,925	0		41,925	15			
17	Section B - LICENSES AND PERMITS	258						258		T29	258	16			
18	Section C - USE OF MONEY AND PROPERTY							0		U20	0	18			
19	Interest							0		U40	0	19			
20	Rents and royalties	17,770						17,770		U20	17,770	20			
21	Other miscellaneous use of money and property							0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	17,770	0	0	0	0	0	17,770	0		17,770	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements							0		B89	0	27			
27	Federal grants					117,444		117,444	217,054	B50	334,498	28			
28	Community development block grants							0		B50	0	29			
29	Housing and urban development							0		B79	0	30			
30	Public assistance grants							0		B30	0	31			
31	Payment in lieu of taxes							0			0	32			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	117,444	0	117,444	217,054		334,498	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FONDA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		77,979					77,979		C46	77,979	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,736						4,736		C89	4,736	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	5,000						5,000		C89	5,000	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	Library Service							0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	9,736	77,979	0	0	0	0	87,715	0		87,715	60
61												61
62	Local grants and reimbursements											62
63	County contributions	4,880						4,880			4,880	63
64	Library service	12,848						12,848		D89	12,848	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	16,125						16,125		D89	16,125	66
67	Newell Fonda	10,100						10,100		D89	10,100	67
68	Trees Forever	500						500			500	68
69								0			0	69
70	Total local grants and reimbursements	44,453	0	0	0	0	0	44,453	0		44,453	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	54,189	77,979	0	0	117,444	0	249,612	217,054		466,666	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	143,492	A91	143,492	73
74	Sewer							0	76,844	A80	76,844	74
75	Electric							0	489,201	A92	489,201	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	70,383	A81	70,383	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FONDA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	150						150		A89	150	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	18,147						18,147		A89	18,147	92				
93	Ambulance charges	29,499						29,499		A89	29,499	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	5,606						5,606		A61	5,606	100				
101	Animal control charges	370						370		A89	370	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	53,772	0	0	0	0	0	53,772	779,920		833,692	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	1,411				15,000		16,411		U01	16,411	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	26,516						26,516		U99	26,516	108				
109	Deposits and sales/fuel tax refunds	800						800		U99	800	109				
110	Sale of property and merchandise	519						519		U11	519	110				
111	Fines	2,169						2,169		U30	2,169	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Newell Fonda School	70,500						70,500			70,500	114				
115	Misc. Office Charges	3,437						3,437			3,437	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	103,941	0	0	0	0	0	103,941	0		103,941	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FONDA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	327,344	206,101	25,030	25,562	132,444	0	716,481	996,974		1,713,455	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	384,414	NR	384,414	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	133,500	20,000		11,111	672,709		837,320	31,475		868,795	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	133,500	20,000	0	11,111	672,709	0	837,320	415,889		1,253,209	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	460,844	226,101	25,030	36,673	805,153	0	1,553,801	1,412,863		2,966,664	132		
133												133		
134	Beginning fund balance July 1, 2015	-474,686	822,676	-830	-18,182	-628,955		-299,977	634,477		334,500	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	-13,842	1,048,777	24,200	18,491	176,198	0	1,253,824	2,047,340		3,301,164	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF FONDA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	59,242	14,516					73,758		E62	73,758	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	17,870	3,707					21,577		E24	21,577	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	74,402	5,026					79,428		E32	79,428	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	61						61		E32	61	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	151,575	23,249		0	0	0	174,824			174,824	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF FONDA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		93,574					93,574		E44	93,574	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	15,000						15,000		E44	15,000	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		4,765					4,765		E44	4,765	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		510					510		E81	510	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	15,000	98,849		0	0	0	113,849			113,849	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FONDA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	300						300		E79	300	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,775						1,775		E32	1,775	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,075	0		0	0	0	2,075			2,075	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF FONDA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	45,546	6,930					52,476		E52	52,476	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,006	1,350					10,356		E61	10,356	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	90,824						90,824		F61	90,824	129
130	Recreation — Current operation	23,820	2,006					25,826		E61	25,826	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		2,120					2,120		E61	2,120	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	169,196	12,406		0	0	0	181,602			181,602	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,060						1,060		E89	1,060	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,500						1,500		E89	1,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	2,000						2,000		E89	2,000	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction	1,388						1,388		F89	1,388	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,948	0	0	0	0	0	5,948			5,948	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FONDA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,200	616					7,816		E29	7,816	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	19,931	1,648					21,579		E23	21,579	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	973						973		E89	973	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	155						155		E25	155	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	14,702	941					15,643		E31	15,643	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	20,714						20,714		E89	20,714	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,675	3,205	0	0	0	0	66,880			66,880	176
177	Section G — DEBT SERVICE							0			0	177
178	Fire Station				11,111			11,111			11,111	178
179	Street Project				82,295			82,295			82,295	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	93,406	0	0	93,406			93,406	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Railroad Project		63,034					63,034			63,034	184
185	CDBG Housing Rehab Program					104,752		104,752			104,752	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	63,034		0	104,752	0	167,786			167,786	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	63,034	0	0	104,752	0	167,786			167,786	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	407,469	200,743	0	93,406	104,752	0	806,370			806,370	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FONDA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								159,948	E91	159,948	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction							567,771	F91		567,771	200				
201	Sewer and sewage disposal — Current operation							47,866	E80		47,866	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation							475,896	E92		475,896	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation							56,438	E81		56,438	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation							165	E80		165	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF FONDA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								29,386		29,386	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,337,470		1,337,470	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	407,469	200,743	0	93,406	104,752	0	806,370	1,337,470		2,143,840	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,500	797,853					802,353	66,442		868,795	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,500	797,853	0	0	0	0	802,353	66,442		868,795	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	411,969	998,596	0	93,406	104,752	0	1,608,723	1,403,912		3,012,635	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		25,971	24,200				50,171			50,171	264
265	Committed							0			0	265
266	Assigned		24,210			71,446		95,656			95,656	266
267	Unassigned	-425,811			-74,915			-500,726			-500,726	267
268	Total Governmental	-425,811	50,181	24,200	-74,915	71,446	0	-354,899			-354,899	268
269	Proprietary								643,428		643,428	269
270	Total ending fund balance June 30, 2016	-425,811	50,181	24,200	-74,915	71,446	0	-354,899	643,428		288,529	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	-13,842	1,048,777	24,200	18,491	176,198	0	1,253,824	2,047,340		3,301,164	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF FONDA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		281,676	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 234,818	29U \$ 313,182	39U \$ 23,000	49U \$	49U \$	49U \$ 525,000	49U \$	I91 \$ 7,730	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Fire/EMS Station	19U 35,185	29U	39U 11,111	49U	49U	49U	49U 24,074	I89	
10. GO Bond Street Project	19U 637,000	29U	39U 63,000	49U 574,000	49U	49U	49U	I89 20,915	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	907,003	313,182	97,111	574,000	0	525,000	24,074	28,645	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	14,726,181		x .05 = \$		736,309
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
				288,529			288,529		
REMARKS								V98	